

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE**

**PART 680**

**SPECIAL COUNTY SERVICE OCCUPATION TAX FOR PUBLIC SAFETY**

Section

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**AUTHORITY:** Implementing Section 5-1006.5 of the Special County Occupation Tax For Public Safety Law of the Counties Code [55 ILCS 5/5-1006.5] and authorized by Section 39b29 of the Civil Administrative Code of Illinois [20 ILCS 2505/39b29].

**Source:** Adopted at 20 Ill. Reg. 13073, effective September 24, 1996; amended at 22 Ill. Reg. 14930, effective August 3, 1998; amended at 24 Ill. Reg. 8143, effective May 26, 2000.